

MISSOURI DEPARTMENT OF REVENUE
2005 SALES TAX RETURN

MO TAX I.D. NUMBER	
BUSINESS LOCATION	
TAX PERIOD	DUE DATE
<div style="text-align: right;">DOR-2760 (11-2004)</div>	
SIGNATURE	DATE
I have direct control, supervision, or responsibility for filing this return and payment of the tax due. Under penalties of perjury, I declare that this is a true, accurate, and complete return. I attest that I have no gross receipts to report for locations left blank.	

1. Gross Receipts	\$	
2. Adjustments (+ OR -)	*	\$
3. Taxable Sales	\$	
4. Rate		%
5. Amount Due. If zero, STOP —see front cover for telefile of sales tax	\$	
6. Timely Payment 2%	-	\$
7. Total Tax Due	=	\$
8. Interest for Late Payment	+	\$
9. Additions to Tax	+	\$
10. Approved Credit	-	\$
11. Pay This Amount (U.S. Funds Only)	=	\$
DOR USE ONLY	*	
DOR USE ONLY	*	

SALES TAX RETURN

If you report your sales tax on a cash basis (you report tax at the time payment is received) and you do not receive payment for a sale until after a rate change occurs, you will need to report this sale differently from your other sales.

This type of transaction is considered a “time sale”. To report time sales:

- 1) Fill out a separate return indicating on the return the filing period in which the sales were actually made.
- 2) Write “Time Sales” on the face of the return. (If “Time Sales” is not written on the return, there is a possibility that the return could be processed as a late filed additional return.)
- 3) Calculate the tax due using the rate that was in effect at the time of the sale and include that rate on the return.

Line 1: Gross Receipts — Enter gross receipts from all sales of tangible personal property and taxable services during the reporting period. If you had no receipts, enter zero. (See telefile information for easy filing of your zero sales tax return.)

Line 2: Adjustments — Add or subtract total qualifying adjustments for the location you are reporting. Indicate a plus or a minus sign for the adjustments. Refer to detailed instructions for adjustments authorized under the sales tax law. Instructions are updated annually and provided on our web site. Visit www.dor.mo.gov/tax/business/sales/forms/ to download detailed instructions.

Line 3: Taxable Sales — Enter taxable sales. Line 1 (Gross Receipts) plus (+) or minus (–) Line 2 (Adjustments) = Line 3 (Taxable Sales).

Line 4: Rate — The rate percentage indicated on this line represents the combined state, education, conservation, parks and soils, and any applicable local sales tax rates. The Department of Revenue will noti-

fy you if there is a change in the tax rate. The department will also send you a new sales tax book containing returns with the updated sales tax rates for your location. Failure to be notified does not relieve you of the tax. Access www.dor.mo.gov/tax/business/sales/salestbl.htm for current tax rates.

Line 5: Amount of Tax Due — Line 3 (Taxable Sales) multiplied (x) by Line 4 (Rate) = Line 5 (Amount of Tax Due).

Line 6: Two Percent Timely Payment — If you file your return and payment on time, enter two percent of the amount shown on Line 5. If not filed or paid by the due date or if Line 5 is not greater than zero, leave blank or enter a zero.

Example: Line 5 is \$480
 $480 \times 2\% = \$9.60$
 \$9.60 is the timely payment allowance

Line 7: Total Tax Due — Line 5 (Amount of Tax Due) minus (–) Line 6 (Timely Payment) = Line 7 (Total Tax Due).

Line 8: Interest for Late Payment — If tax is not paid by the due date, multiply Line 7 by the daily interest rate shown in the chart in the next column. Then multiply this amount by number of days late. See example on this page.

Note: Number of days late is counted from the due date to the post-mark date. For example, if the due date is March 20 and the post-mark date is April 10, the payment is 21 days late.

Example: If interest rate is 6 percent and Line 7 is \$480:

- (A) Divide the annual interest rate by 365* to get a daily rate.
 $(.06 / 365 = .0001644)$
- (B) Multiply Line 7 by the daily rate.
 $(\$480 \times .0001644 = .07891)$
- (C) Multiply the result by the number of days late.

$(.07891 \times 21 \text{ days late} = 1.66)$

\$1.66 is interest for late payment

The annual interest rate can be found on our web site at www.dor.mo.gov/tax/intrates.htm.

Note: Divide the annual interest rate listed above by 365 to figure the daily rate. *Use 366 for leap years.

Line 9: Additions to Tax — For *failure to pay* sales tax on or before the due date, enter 5 percent of Line 7. For *failure to file* a sales tax return on or before the due date, enter 5 percent of Line 7 for each month late up to a maximum of 25 percent (5 months late in filing = 25 percent).

Note: If additions to tax for *failure to file* applies, do not pay additions to tax for *failure to pay*.

For example, if a return due March 20 is filed any time between March 21 and April 20, the rate would be 5 percent; if filed any time between April 21 and May 20, the rate would be 10 percent; and so on, up to a maximum of 25 percent.

Example: Return is due March 20, but is filed (postmarked)

April 10

Line 7 is \$480

$\$480 \times 5\% = \24

\$24 is the additions to tax

Example: Return is due March 20, but is filed (postmarked)

April 21

Line 7 is \$480

$\$480 \times 10\% = \48

\$48 is the additions to tax

Line 10: Approved Credit — Enter any sales tax credit for which the Department of Revenue issued you an approved credit. Approved credit application must accompany the sales tax return.

Line 11: Pay This Amount — Line 7 plus Line 8 plus Line 9 minus Line 10. Make remittance payable to Missouri Director of Revenue (U.S. funds only). Do not send cash or stamps.

Sign and date the return.

Return to:

Missouri Department of Revenue

P.O. Box 3360

Jefferson City MO 65105-3360

If you have questions concerning your registration, please contact:

Missouri Department of Revenue

Division of Taxation and Collection

P.O. Box 3300

Jefferson City MO 65105-3300

(573) 751-5860

businessstaxregister@dor.mo.gov

If you have technical sales tax questions, please contact:

Missouri Department of Revenue

Division of Taxation and Collection

P.O. Box 3300

Jefferson City MO 65105-3300

(573) 751-2836

salesuse@dor.mo.gov

Persons with speech or hearing impairments may use TDD (800) 735-2966 or fax (573) 526-1881.